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To: Recipients of Coronavirus Relief Fund Aid  
From: Brendan Sweeney, Assistant Director for Federal Funds – Municipal  
Date: January 11, 2021  
Re: Updated Reporting Timeline for CvRF Subrecipients [Update from August 2020 memo]

On August 14, 2020 (updated August 20, 2020) a memorandum was issued by Heath Fahle, Special Director for Federal Funds, regarding mandated reporting requirements by the US Department of the Treasury Office of Inspector General for “prime recipients” (i.e. states and other direct recipients) of the CARES Act Coronavirus Relief Fund (“CvRF”). This memo outlined the Commonwealth of Massachusetts’ (hereafter, “Commonwealth”) requirement that all “subrecipients” of CvRF funding from the Commonwealth (e.g. municipalities) report expenditures for which this funding is utilized on a quarterly basis.

As you may know, on December 27, 2020, an extension of the CARES Act Coronavirus Relief Fund “covered period” was signed into law. This change extends the deadline for use of the CvRF from December 30, 2020 to December 31, 2021. Because of this, **A&F has altered the reporting schedule for subrecipients (reflected in the table below)**. Notably, **the January 29<sup>th</sup> reporting deadline has been pushed back to March 5<sup>th</sup>**. To reiterate, for all Commonwealth subrecipients, **report filings are due by 4:00 PM on the Report Filing Deadline date noted below:**

Cycle	Reporting Period	Subrecipient Report Filing Deadline	Prime Recipient (Commonwealth) Report Filing Deadline
1	<del>3/1/2020 – 6/30/2020</del>	9/25/2020	
2	<del>7/1/2020 – 9/30/2020</del>	11/13/2020	
3	10/1/2020 – 12/31/2021	3/5/2021	4/12/2021
4	1/1/2021 – 3/31/2021	6/4/2021	7/12/2021
5	4/1/2021 – 6/30/2021	9/3/2021	10/12/2021
6*	7/1/2021 – 9/30/2021	12/3/2021	TBD – January 2022
7*	10/1/2021 – 12/31/2021	3/4/2022	TBD – April 2022
8*	1/1/2022 – 3/31/2022	6/3/2022	TBD – July 2022
9*	4/1/2022 – 6/30/2022 (all adjustments complete)	9/2/2022	TBD – October 2022

\*presumptive dates pending further federal guidance